

**FILED**

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

MAY 3 2024

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

UNITED STATES OF AMERICA, USA on  
behalf of RURAL UTILITIES SERVICE  
("RUS"), an agency of the Department of  
Agriculture on behalf of Rural Utilities  
Service,

Plaintiff-Appellee,

v.

TAMASHIRO SOGI & BONNER, ALC,

Creditor-Appellant,

v.

SANDWICH ISLES COMMUNICATIONS,  
INC.; et al.,

Defendants,

and

FIRST INSURANCE COMPANY OF  
HAWAII, LTD., Garnishee,

Real-party-in-interest-  
Appellee.

No. 23-16054

D.C. No.  
1:18-cv-00145-JMS-RT  
District of Hawaii,  
Honolulu

ORDER

The court is of the unanimous opinion that the facts and legal arguments are  
adequately presented in the briefs and record, and that the decisional process would

not be significantly aided by oral argument. Therefore, this matter is ordered submitted without oral argument on Wednesday, June 12, 2024, in Honolulu, Hawaii. Fed. R. App. P. 34(a)(2)(C).

FOR THE COURT:

MOLLY C. DWYER  
CLERK OF COURT